



3013 (02-02-05)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54702-5089

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54702-5089

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF FINANCIAL SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4954

Fax Number: (715) 839 - 3878

E-mail Address: Tom.Hoff@ci.eau-claire..wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR DON NORRELL

Title: CITY MANAGER

Office Address:

203 S FARWELL ST

P.O. BOX 909

EAU CLAIRE, WI 54702-0909

Telephone: (715) 839 - 4902

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO, LLP**Title:****Office Address:** VIRCHOW KRAUSE & CO, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/4/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 4934**Fax Number:****E-mail Address:****Name:** MS REBECCA K NOLAND**Title:** FINANCE DIRECTOR**Office Address:**

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702-5148

Telephone: (715) 839 - 6044**Fax Number:****E-mail Address:**

Name of utility commission/committee: MR DON T NORRELL, CITY MANAGER

Names of members of utility commission/committee:MR DON T NORRELL, CITY MANAGER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,837,264	6,978,132	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,901,972	2,866,832	2
Depreciation Expense (403)	1,004,972	961,062	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,228,356	1,105,759	5
Total Operating Expenses	5,135,300	4,933,653	
Net Operating Income	1,701,964	2,044,479	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,701,964	2,044,479	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(3,555)	(6,910)	7
Income from Nonutility Operations (417)	287	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	110,119	128,763	10
Miscellaneous Nonoperating Income (421)	3,082,165	143,673	11
Total Other Income	3,189,016	265,526	
Total Income	4,890,980	2,310,005	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(141,996)	0	12
Other Income Deductions (426)	328,379	308,152	13
Total Miscellaneous Income Deductions	186,383	308,152	
Income Before Interest Charges	4,704,597	2,001,853	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	457,508	472,234	14
Amortization of Debt Discount and Expense (428)	15,767	14,123	15
Amortization of Premium on Debt--Cr. (429)	2,665	3,143	16
Interest on Debt to Municipality (430)	359,245	378,118	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	30,700	56,900	19
Total Interest Charges	799,155	804,432	
Net Income	3,905,442	1,197,421	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	32,228,465	16,107,909	20
Balance Transferred from Income (433)	3,905,442	1,197,421	21
Miscellaneous Credits to Surplus (434)	0	14,923,135	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	36,133,907	32,228,465	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,837,264		6,837,264	1
Total (Acct. 400):	6,837,264	0	6,837,264	
Operation and Maintenance Expense (401-402):				
Derived	2,901,972		2,901,972	2
Total (Acct. 401-402):	2,901,972	0	2,901,972	
Depreciation Expense (403):				
Derived	1,004,972		1,004,972	3
Total (Acct. 403):	1,004,972	0	1,004,972	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,228,356		1,228,356	5
Total (Acct. 408):	1,228,356	0	1,228,356	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,701,964	0	1,701,964	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	(3,555)		(3,555)	8
Total (Acct. 415-416):	(3,555)	0	(3,555)	

Income from Nonutility Operations (417):

LOSS ON DISPOSAL OF FIXED ASSET	287		287	9
Total (Acct. 417):	287	0	287	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	110,119	0	110,119 11
Total (Acct. 419):	110,119	0	110,119
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		3,082,165	3,082,165 12
NONE	0	0	0 13
Total (Acct. 421):	0	3,082,165	3,082,165
TOTAL OTHER INCOME:	106,851	3,082,165	3,189,016
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(141,996)		(141,996) 14
NONE	0	0	0 15
Total (Acct. 425):	(141,996)	0	(141,996)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		328,379	328,379 16
NONE	0	0	0 17
Total (Acct. 426):	0	328,379	328,379
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(141,996)	328,379	186,383
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	457,508		457,508 18
Total (Acct. 427):	457,508	0	457,508
Amortization of Debt Discount and Expense (428):			
2001-2004 REVENUE BONDS	15,767		15,767 19
Total (Acct. 428):	15,767	0	15,767
Amortization of Premium on Debt--Cr. (429):			
2004 REVENUE BONDS	2,665		2,665 20
Total (Acct. 429):	2,665	0	2,665
Interest on Debt to Municipality (430):			
Derived	359,245		359,245 21
Total (Acct. 430):	359,245	0	359,245

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST REVENUE BOND	30,700		30,700 23
Total (Acct. 432):	30,700	0	30,700
TOTAL INTEREST CHARGES:	799,155	0	799,155
NET INCOME:	1,151,656	2,753,786	3,905,442
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	17,469,809	14,758,656	32,228,465 24
Total (Acct. 216):	17,469,809	14,758,656	32,228,465
Balance Transferred from Income (433):			
Derived	1,151,656	2,753,786	3,905,442 25
Total (Acct. 433):	1,151,656	2,753,786	3,905,442
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	18,621,465	17,512,442	36,133,907

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	9,147				9,147	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,676				1,676	3
Materials	11,026				11,026	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	12,702	0	0	0	12,702	
Net income (or loss)	(3,555)	0	0	0	(3,555)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,837,264	0	0	0	6,837,264	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,724				2,724	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,834,540	0	0	0	6,834,540	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,167,623		1,167,623	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,676		1,676	6
Other nonutility expenses			0	7
Water utility plant accounts	138,337		138,337	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,307,636	0	1,307,636	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	29	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	64,857,156	61,056,937	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,591,538	17,168,422	2
Net Utility Plant	49,265,618	43,888,515	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	49,265,618	43,888,515	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	796,134	1,241,525	8
Special Funds (125-128)	1,625,766	1,644,516	9
Total Other Property and Investments	2,421,900	2,886,041	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,774,550	3,706,912	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,233,795	1,185,476	15
Other Accounts Receivable (143)	488,445	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	391,542	487,412	18
Materials and Supplies (151-163)	134,180	108,977	19
Prepayments (165)	8,304	7,429	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	6,030,816	5,496,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	160,387	176,154	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	160,387	176,154	
Total Assets and Other Debits	57,878,721	52,446,916	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,041,399	4,041,399	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	36,133,907	32,228,465	28
Total Proprietary Capital	40,175,306	36,269,864	
LONG-TERM DEBT			
Bonds (221-222)	9,725,000	10,325,000	29
Advances from Municipality (223)	4,615,088	4,890,477	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	14,340,088	15,215,477	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	344,153	808,289	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	120	160	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	109,422	117,172	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	178,410		41
Total Current and Accrued Liabilities	632,105	925,621	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	33,289	35,954	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	2,697,933	0	44
Total Deferred Credits	2,731,222	35,954	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	57,878,721	52,446,916	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	61,056,937	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	41,473,265	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	20,244,534	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)	1,556,736				8
Construction Work in Progress (107)	1,582,621				9
Total Utility Plant	64,857,156	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	12,174,406	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,417,132	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	15,591,538	0	0	0	
Net Utility Plant	49,265,618	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	14,074,966				14,074,966	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,004,972				1,004,972	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	86,298				86,298	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20,790				20,790	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,112,060	0	0	0	1,112,060	16
Debits during year						17
Book cost of plant retired	172,691				172,691	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	2,839,929				2,839,929	
					0	
					0	23
					0	24
Total debits	3,012,620	0	0	0	3,012,620	25
Balance end of year (111.1)	12,174,406	0	0	0	12,174,406	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,093,456				3,093,456	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	328,379				328,379	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	10,944				10,944	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	339,323	0	0	0	339,323	16
Debits during year						17
Book cost of plant retired	15,647				15,647	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	15,647	0	0	0	15,647	25
Balance end of year (111.1)	3,417,132	0	0	0	3,417,132	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	134,180	108,977	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>134,180</u>	<u>108,977</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001-2004 REVENUE BONDS-DEFERRED AMT ON REFUNDING	9,146	428	80,031	1
2001-2004 REVENUE BONDS-UNAMORTIZED LOSS ON REFUNDING	6,621	428	80,356	2
Total			160,387	
Unamortized premium on debt (251)				
2004 REVENUE BONDS	2,665	429	33,289	3
Total			33,289	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,041,399	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>4,041,399</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE	06/01/1992	10/01/2012	6.18%	0	1
1995 REVENUE	11/01/1995	10/01/2012	5.10%	0	2
1996 REVENUE	09/01/1996	10/01/2010	5.29%	615,000	3
1997 REVENUE	08/01/1997	10/01/2016	5.27%	2,760,000	4
2001 REFUNDING REVENUE	08/15/2001	10/01/2016	4.57%	4,225,000	5
2003 REFUNDING REVENUE	09/15/2003	10/01/2014	3.85%	2,125,000	6
Total Bonds (Account 221):				9,725,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 9,725,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	2,770,781	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,796,967	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	47,340	3
Total for Account 223				<u>4,615,088</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,228,356	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,228,356	
Taxes paid during year:		
County, state and local taxes	1,131,527	6
Social Security taxes	89,323	7
PSC Remainder Assessment	7,506	8
Other (explain):		
NONE		9
Total payments and other debits	1,228,356	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1992 REVENUE	0	0	0	0	2
1993 REVENUE	0	0	0	0	3
1995 REVENUE	0	0	0	0	4
1996 REVENUE	9,200	35,716	36,800	8,116	5
1997 REVENUE	45,760	151,548	153,692	43,616	6
2003 REVENUE	21,008	77,731	80,604	18,135	7
2001 REVENUE	41,204	192,513	194,162	39,555	8
Subtotal	117,172	457,508	465,258	109,422	
Advances from Municipality (223)					
1983 ADVANCE	0	5,162	5,162	0	9
1987 ADVANCE	0	213,945	213,945	0	10
1989 ADVANCE	0	140,138	140,138	0	11
Subtotal	0	359,245	359,245	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	117,172	816,753	824,503	109,422	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NON-CURRENT & DEFERRED SPL ASSESSMTS	796,134	2
Total (Acct. 124):	796,134	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS-OPERATION & MAINTENANCE	1,575,766	5
Total (Acct. 128):	1,575,766	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,233,795	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,233,795	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DUE FROM STATE	488,445	15
Total (Acct. 143):	488,445	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
CURRENT SPL ASSESSMT ON TAX ROLL	391,542	16
Total (Acct. 145):	391,542	
Prepayments (165):		
PREPAYMENT -PSC REMAINDER ASSESSMT	8,304	17
Total (Acct. 165):	8,304	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,697,933	24
NONE		25
Total (Acct. 253):	2,697,933	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	41,418,530	0	0	0	41,418,530	1
Materials and Supplies	121,578	0	0	0	121,578	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	13,124,686	0	0	0	13,124,686	4
Customer Advances for Construction					0	5
Regulatory Liability	1,348,966	0	0	0	1,348,966	6
NONE					0	7
Average Net Rate Base	27,066,456	0	0	0	27,066,456	
Net Operating Income	1,701,964	0	0	0	1,701,964	8
Net Operating Income as a percent of						
Average Net Rate Base	6.29%	N/A	N/A	N/A	6.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	2,839,929	0	0	0	2,839,929	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	141,996				141,996	4
Other (specify): NONE					0	5
Balance End of Year	2,697,933	0	0	0	2,697,933	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Receivables from Municipality (145)

Current due delinquent utility bills - water balance transferred to real estate tax - 2004, \$286,244, Current special assessment 2004, \$105,297. Settlement payment is due February 2005.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Receivable (143) Due from State portion of shared expense for construction contract incomplete.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,641,429	6,779,023	1
Total Sales of Water	6,641,429	6,779,023	
Other Operating Revenues			
Forfeited Discounts (470)	60,394	67,628	2
Miscellaneous Service Revenues (471)	38,459	51,442	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	96,982	80,039	6
Total Other Operating Revenues	195,835	199,109	
Total Operating Revenues	6,837,264	6,978,132	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	46,900	116,338	7
Pumping Expenses (620-633)	719,582	708,013	8
Water Treatment Expenses (640-652)	356,684	421,408	9
Transmission and Distribution Expenses (660-678)	828,332	684,002	10
Customer Accounts Expenses (901-905)	349,392	368,070	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	601,082	569,001	13
Total Operation and Maintenance Expenses	2,901,972	2,866,832	
Other Operating Expenses			
Depreciation Expense (403)	1,004,972	961,062	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	1,228,356	1,105,759	16
Total Other Operating Expenses	2,233,328	2,066,821	
Total Operating Expenses	5,135,300	4,933,653	
NET OPERATING INCOME	1,701,964	2,044,479	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	1,980	938	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	4	1,980	938	
Metered Sales to General Customers (461)				
Residential	21,921	1,213,839	3,213,672	4
Commercial	2,453	688,356	1,221,946	5
Industrial	110	594,416	633,153	6
Total Metered Sales to General Customers (461)	24,484	2,496,611	5,068,771	
Private Fire Protection Service (462)	200		44,000	7
Public Fire Protection Service (463)	24,299		1,198,830	8
Other Sales to Public Authorities (464)	191	227,438	328,890	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	49,178	2,726,029	6,641,429	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,198,830	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,198,830	
Forfeited Discounts (470):		
Customer late payment charges	60,394	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	60,394	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, NEW CUSTOMER TRANSFER FEE	38,459	7
Total Miscellaneous Service Revenues (471)	38,459	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	82,190	10
Other (specify):		
REIMBURSEMENT FOR SHARED EXPENSE	14,792	11
Total Other Water Revenues (474)	96,982	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	15,259	26,117	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	2,039	4,349	3
Miscellaneous Expenses (603)	2,089	2,636	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	16,173	10,547	6
Maintenance of Structures and Improvements (611)	8,992	68,107	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	2,348	4,582	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	46,900	116,338	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	14,563	13,339	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	276,358	285,495	17
Pumping Labor and Expenses (624)	148,522	147,442	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	53,824	54,560	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	16,376	17,201	22
Maintenance of Structures and Improvements (631)	98,165	84,521	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	111,774	105,455	25
Total Pumping Expenses	719,582	708,013	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,447	11,533	26
Chemicals (641)	110,359	138,412	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	141,515	140,127	28
Miscellaneous Expenses (643)	40,467	35,280	29
Rents (644)	4,707	5,118	30
Maintenance Supervision and Engineering (650)	19,816	49,625	31
Maintenance of Structures and Improvements (651)	19,424	27,011	32
Maintenance of Water Treatment Equipment (652)	8,949	14,302	33
Total Water Treatment Expenses	356,684	421,408	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	3,316	3,576	35
Transmission and Distribution Lines Expenses (662)	119,419	127,025	36
Meter Expenses (663)	63,501	33,007	37
Customer Installations Expenses (664)	61,550	66,863	38
Miscellaneous Expenses (665)	59,127	55,413	39
Rents (666)	11,452	11,222	40
Maintenance Supervision and Engineering (670)	16,716	16,536	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	21,832	43
Maintenance of Transmission and Distribution Mains (673)	100,355	132,989	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	218,803	95,105	46
Maintenance of Meters (676)	28,124	26,351	47
Maintenance of Hydrants (677)	145,969	94,083	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	828,332	684,002	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	103,152	100,036	50
Meter Reading Labor (902)	63,106	94,957	51
Customer Records and Collection Expenses (903)	180,410	173,092	52
Uncollectible Accounts (904)	2,724	(15)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	349,392	368,070	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	142,867	165,577	56
Office Supplies and Expenses (921)	12,283	10,383	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	4,397	4,133	59
Property Insurance (924)	40,500	40,500	60
Injuries and Damages (925)	40,600	40,600	61
Employee Pensions and Benefits (926)	350,911	300,016	62
Regulatory Commission Expenses (928)	9,524	7,792	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	601,082	569,001	
Total Operation and Maintenance Expenses	2,901,972	2,866,832	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,161,972	1,029,959	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		30,572	26,711	2
Net property tax equivalent		1,131,400	1,003,248	
Social Security		89,323	89,740	3
PSC Remainder Assessment		7,506	7,490	4
Other (specify): SPECIAL ASSESSMENT WATER TREAT		127	5,281	5
Total tax expense		1,228,356	1,105,759	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa	Eau Claire			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198446	0.196074			3
County tax rate	mills		3.438109	3.078094			4
Local tax rate	mills		5.894831	5.894831			5
School tax rate	mills		11.528429	11.390646			6
Voc. school tax rate	mills		1.612067	1.592800			7
Other tax rate - Local	mills		1.175028	1.175028			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.846910	23.327473			10
Less: state credit	mills		1.318426	1.322633			11
Net tax rate	mills		22.528484	22.004840			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.894831	5.894831			14
Combined School Tax Rate	mills		13.140496	12.983446			15
Other Tax Rate - Local	mills		1.175028	1.175028			16
Total Local & School Tax	mills		20.210355	20.053305			17
Total Tax Rate	mills		23.846910	23.327473			18
Ratio of Local and School Tax to Total	dec.		0.847504	0.859643			19
Total tax net of state credit	mills		22.528484	22.004840			20
Net Local and School Tax Rate	mills		19.092984	18.916312			21
Utility Plant, Jan. 1	\$	61,056,937	2,320,164	58,736,773			22
Materials & Supplies	\$	108,977	4,141	104,836			23
Subtotal	\$	61,165,914	2,324,305	58,841,609			24
Less: Plant Outside Limits	\$	943,765	35,863	907,902			25
Taxable Assets	\$	60,222,149	2,288,442	57,933,707			26
Assessment Ratio	dec.		1.007836	1.020115			27
Assessed Value	\$	61,405,418	2,306,374	59,099,044			28
Net Local & School Rate	mills		19.092984	18.916312			29
Tax Equiv. Computed for Current Year	\$	1,161,972	44,036	1,117,936			30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,161,972					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	191,670		4
Structures and Improvements (311)	21,532		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,102,537	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,364,786		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,026,745		17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	4,464,564	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,919,136		22
Water Treatment Equipment (332)	3,062,108	4,298	23
Total Water Treatment Plant	4,981,544	4,298	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			191,670	4
Structures and Improvements (311)			21,532	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,102,537	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,026,745	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	0	0	4,464,564	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,919,136	22
Water Treatment Equipment (332)			3,066,406	23
Total Water Treatment Plant	0	0	4,985,842	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,722,615		26
Transmission and Distribution Mains (343)	16,511,918		27
Fire Mains (344)	0		28
Services (345)	3,926,973		29
Meters (346)	3,076,030	275,863	30
Hydrants (348)	2,916,914		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	30,241,134	275,863	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	1,075		35
Computer Equipment (391.1)	106,327		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	139,735		39
Laboratory Equipment (395)	91,904	2,000	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	574,016	2,000	
Total utility plant in service directly assignable	41,363,795	282,161	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	41,363,795	282,161	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86,684	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			3,722,615	26
Transmission and Distribution Mains (343)			16,511,918	27
Fire Mains (344)			0	28
Services (345)	620		3,926,353	29
Meters (346)	151,714		3,200,179	30
Hydrants (348)	20,357		2,896,557	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	172,691	0	30,344,306	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			6,299	34
Office Furniture and Equipment (391)			1,075	35
Computer Equipment (391.1)			106,327	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			139,735	39
Laboratory Equipment (395)			93,904	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			228,676	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	576,016	
Total utility plant in service directly assignable	172,691	0	41,473,265	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	172,691	0	41,473,265	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	55,337	22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	55,337	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			55,337 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	55,337

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	12,694,646	2,071,423	27
Fire Mains (344)	0		28
Services (345)	2,983,541		29
Meters (346)	0		30
Hydrants (348)	2,173,925	281,309	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,852,112	2,352,732	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	17,852,112	2,408,069	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,852,112	2,408,069	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			14,766,069 27
Fire Mains (344)			0 28
Services (345)	474		2,983,067 29
Meters (346)			0 30
Hydrants (348)	15,173		2,440,061 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,647	0	20,189,197
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	15,647	0	20,244,534
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,647	0	20,244,534

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232	2.70%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	286,303	3.70%	15,538	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	274,386	1.80%	8,449	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	579,921		23,987	
PUMPING PLANT				
Structures and Improvements (321)	619,872	3.20%	43,673	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,193,845	4.40%	133,177	12
Diesel Pumping Equipment (326)	15,573	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	39,826	4.40%	2,281	15
Total Pumping Plant	1,869,116		179,131	
WATER TREATMENT PLANT				
Structures and Improvements (331)	734,979	3.90%	74,846	16
Water Treatment Equipment (332)	1,893,259	4.00%	122,570	17
Total Water Treatment Plant	2,628,238		197,416	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,007,816	1.90%	70,730	19
Transmission and Distribution Mains (343)	3,758,925	1.30%	225,089	20
Fire Mains (344)	0			21
Services (345)	2,377,819	2.90%	118,438	22
Meters (346)	933,740	5.50%	172,596	23
Hydrants (348)	383,408	2.70%	94,593	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					301,841	4
315					0	5
316					282,835	6
317					0	7
	0	0	0	0	603,908	
321					663,545	8
322					0	9
323					0	10
324					0	11
325					1,327,022	12
326					15,573	13
327					0	14
328					42,107	15
	0	0	0	0	2,048,247	
331					809,825	16
332					2,015,829	17
	0	0	0	0	2,825,654	
341					0	18
342					1,078,546	19
343				(1,636,373)	2,347,641	20
344					0	21
345	620			(1,026,241)	1,469,396	22
346	151,714		6,105		960,727	23
348	20,357		14,685	(177,315)	295,014	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	8,461,708		681,446	
GENERAL PLANT				
Structures and Improvements (390)	6,299	2.90%		26
Office Furniture and Equipment (391)	1,075	6.70%		27
Computer Equipment (391.1)	106,327	26.70%		28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	139,735	10.00%		31
Laboratory Equipment (395)	53,871	10.00%	9,290	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	228,676	10.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	535,983		9,290	
Total accum. prov. directly assignable	14,074,966		1,091,270	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	14,074,966		1,091,270	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>172,691</u>	<u>0</u>	<u>20,790</u>	<u>(2,839,929)</u>	<u>6,151,324</u>	
390					6,299	26
391					1,075	27
391.1					106,327	28
392					0	29
393					0	30
394					139,735	31
395					63,161	32
396					0	33
397					228,676	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>545,273</u>	
	<u>172,691</u>	<u>0</u>	<u>20,790</u>	<u>(2,839,929)</u>	<u>12,174,406</u>	
					0	38
	<u>172,691</u>	<u>0</u>	<u>20,790</u>	<u>(2,839,929)</u>	<u>12,174,406</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	3.90%	1,079	16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		1,079	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,746,385	1.30%	178,495	20
Fire Mains (344)	0			21
Services (345)	1,111,060	2.90%	86,516	22
Meters (346)	0			23
Hydrants (348)	236,011	2.70%	62,289	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					1,079	16
332					0	17
	0	0	0	0	1,079	
341					0	18
342					0	19
343					1,924,880	20
344					0	21
345	474				1,197,102	22
346					0	23
348	15,173		10,944		294,071	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	3,093,456		327,300
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	3,093,456		328,379
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	3,093,456		328,379

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	15,647	0	10,944	0	3,416,053
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	15,647	0	10,944	0	3,417,132
					0 38
	15,647	0	10,944	0	3,417,132

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	531		248,466	248,997	1
February			244,369	244,369	2
March			242,835	242,835	3
April	531		253,755	254,286	4
May			274,362	274,362	5
June			295,598	295,598	6
July	531		367,653	368,184	7
August			296,297	296,297	8
September			309,690	309,690	9
October	531		260,525	261,056	10
November			266,819	266,819	11
December			229,872	229,872	12
Total annual pumpage	2,124	0	3,290,241	3,292,365	
Less: Water sold				2,726,029	13
Volume pumped but not sold				566,336	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				121,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				121,000	19
Volume pumped but unaccounted for				445,336	20
Percent of water lost				14%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				16,626	24
Date of maximum: 6/30/2004					25
Cause of maximum:					26
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,300	27
Date of minimum: 12/27/2004					28
Total KWH used for pumping for the year				3,180,247	29
If water is purchased: Vendor Name: CITY OF ALTOONA					30
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	9
Year Installed	1978	1978	1978	10
Type	ELECTRIC	ELECTRIC	DIESEL	11
Horsepower	60	60	120	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	22
Year Installed	1996	1996	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	75	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	9
Year Installed	1996	1986	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	22
Year Installed	1969	1969	2000	23
Type	ELECTRIC	NATURAL GAS	ELECTRIC	24
Horsepower	100	127	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9
Year Installed	2000	2000	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	400	500	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22
Year Installed	1971			23
Type	ELECTRIC			24
Horsepower	500			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1986	1920	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	66	228	132	10
Total capacity in gallons (actual)	5,000,000	3,200,000	2,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1986	1975	1970	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	186	229	229	10
Total capacity in gallons (actual)	500,000	1,000,000	4,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			19
				20
Is a corrosion control chemical used (yes, no)?	N			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	684	0	0	0	684	1
M	D	3.000	1,636	0	0	0	1,636	2
M	D	4.000	37,487	0	0	0	37,487	3
M	D	6.000	621,387	0	0	0	621,387	4
M	D	8.000	610,866	38,081	0	0	648,947	5
M	D	10.000	109,959	0	0	0	109,959	6
M	S	10.000	30	0	0	0	30	7
M	D	12.000	173,324	7,780	0	0	181,104	8
M	S	12.000	1,641	0	0	0	1,641	9
M	D	14.000	17,442	0	0	0	17,442	10
M	S	14.000	1,260	0	0	0	1,260	11
M	D	16.000	136,308	240	0	0	136,548	12
M	S	16.000	1,308	0	0	0	1,308	13
M	D	20.000	8,529	0	0	0	8,529	14
M	S	20.000	2,832	0	0	0	2,832	15
M	D	24.000	38,652	0	0	0	38,652	16
M	S	24.000	3,672	0	0	0	3,672	17
M	D	30.000	29,120	0	0	0	29,120	18
M	S	30.000	764	0	0	0	764	19
M	S	36.000	2,445	0	0	0	2,445	20
Total Within Municipality			1,799,346	46,101	0	0	1,845,447	
Total Utility			1,799,346	46,101	0	0	1,845,447	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9	0	0	0	9		1
L	0.750	1,392	0	19	0	1,373		2
M	0.750	6,137	0	2	0	6,135		3
L	1.000	71	0	0	0	71		4
M	1.000	12,767	0	1	0	12,766		5
L	1.250	23	0	0	0	23		6
M	1.250	178	0	0	0	178		7
L	1.500	8	0	0	0	8		8
M	1.500	300	0	0	0	300		9
L	2.000	7	0	0	0	7		10
M	2.000	378	0	0	0	378		11
M	3.000	43	0	0	0	43		12
M	4.000	359	0	0	0	359		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		21,822	0	22	0	21,800	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,225	980	877	0	9,328	1,724	1
0.750	15,026	1,195	1,081	0	15,140	2,412	2
1.000	614	40	34	0	620	103	3
1.500	334	12	10	0	336	32	4
2.000	303	0	2	0	301	32	5
3.000	142	0	0	0	142	46	6
4.000	45	0	1	0	44	34	7
6.000	20	1	0	0	21	14	8
8.000	4	0	0	0	4	3	9
Total:	25,713	2,228	2,005	0	25,936	4,400	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,080	565	4	4	0	675	9,328	1
0.750	13,872	953	34	27	0	254	15,140	2
1.000	108	413	19	10	0	70	620	3
1.500	4	266	12	24	0	30	336	4
2.000	0	202	18	36	0	45	301	5
3.000	0	38	5	32	0	67	142	6
4.000	0	22	7	11	0	4	44	7
6.000	0	5	6	3	0	7	21	8
8.000	0	0	3	0	0	1	4	9
Total:	22,064	2,464	108	147	0	1,153	25,936	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,337	121	63		3,395	2
Total Fire Hydrants	3,337	121	63	0	3,395	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	3,390
Number of distribution system valves end of year:	4,144
Number of distribution valves operated during year:	713

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

General footnotes

Other Water Revenues (474)

Sewer fund reimbursement for shared depreciation expense on meters @ 50%.

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) Reimbursement for shared expense

UWEC reimbursed shared expense for water main installation on State Street to Putnam Park Trail.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

(673) Increased in expense due to two large water main breaks contracted HAAS Inc and additional repair parts purchased.

(926) Increase in employee pension and benetits expense due to increased cost of health insurance premiums.

(641) Chemicals cost decrease due to inventory adjustment. Purchased chemicals late in the year. Water volume production decreased due to decrease in volume sold due to unusual increase in rainfall summer 2004.

(672) Lower costs due to completed projects 2002. No expense for 2004.

(631) Increased labor expense due to increase manpower hours and overtime hours due to unfilled position.

(663) Increase in meter expense due to agresive program to change out older meters and install remote style meters city wide.

(902) Decrease in meter reading expense due to remote reading decreased time reading and unfilled position.

(600)& (650) Decrease in cost due to unfilled or combined engineering positions.

(677) Increase in labor costs due to meter reader positions are used in this area in summer months when customers are mailed self-read cards.

(675) Increase in construction costs due to incomplete projects 2004.

(611) Decrease in expense due to completion of reconditionsl of wells 2003.

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local tax rate includes library and health share of levy for Eau Claire and Chippewa Counties.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

W-12 Adjustment is CIAC portion of accumulated depreciation on contributed utility plant omitted from 2003 W-12. Adjustment is to correct the 01/01/04 beginning balance. Correct balance should have been \$11,235,037.

If Adjustments for any account are nonzero, please explain.

Adjustment is the CIAC portion of accumulated depreciation on contributed utility plant omitted from 2003 W-12 PSC Report. Adjustment is to correct the 01/01/2004 beginning balance to actual.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains are funded with developer contributions, special assessments, bond funds and working capital.

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

None exist

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The variance in the distribution valves operated in 2004 is due to loss of manpower due to injury and employees needed in construction projects.
